

1450
Official Reports

BRIDGEWATER

New Hampshire

For Year Ending December 31, 1950

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ANNUAL REPORTS

— OF THE —

**Selectmen, Clerk, Treasurer,
Road Agents, School Board,
and Other Officials**

— OF THE —

Town of Bridgewater

— FOR THE —

YEAR ENDING DECEMBER 31, 1950

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1950

JOURNAL-TRANSCRIPT, INC.
Franklin, N. H.

TOWN OFFICERS

Town Clerk

ELIZABETH P. POLLARD

Selectmen

LEE E. HORSMAN HOLLIS L. POLLARD
EVERETT E. ATWOOD

Treasurer

INA M. ATWOOD

Tax Collector

EDWARD G. MELLUS

Road Agent

JOHN L. JENNESS

Fire Warden

EVERETT E. ATWOOD

Police Officer

DELMORE BUCKLIN

Supervisors

ELMER WISER JANE COOK
MARIETTA GILPATRIC

Trustees of Trust Funds

FRANCIS CLEMENT HARRY SMITH
JOSEPHINE FLETCHER

Library Trustees

JESSICA WATROUS EDNA L. LeBEAU
ELIZABETH TORSEY

TOWN WARRANT
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bridgewater in the County of Grafton in said State, qualified to vote in Town Affairs:

[L. S.]

You are hereby notified to meet at the Grange Hall in said Bridgewater on Tuesday, the thirteenth day of March, next at nine of the clock in the forenoon, at which time the polls shall be opened and shall close not earlier than four o'clock in the afternoon, to act upon the following subjects:

1. To choose a selectman for three years and all other necessary Town Officers for the ensuing year.

2. Shall the provisions of Chapter 171-A of the revised laws relative to games of Beano be adopted in this Town? (This question appears on the printed ballot.)

3. To raise and appropriate such sums of money as may be necessary for General Government.

4. To see if the Town will vote to raise and appropriate the sum of \$365.98 for Class 5 Highways TRA and the State will contribute \$2,439.84.

5. To see what sum of money the Town will vote to raise and appropriate for Class 5 Highways and Bridges. (Town Roads)

6. To see if the Town will vote to raise and appropriate the sum of \$200 for maintenance of the Town Dump without garbage disposal or the sum of \$300 with garbage disposal.

7. To see if the Town will vote to raise and appropriate the sum of \$500 to be expended on the road leading from the Whittemore Point road to the residence of Evelyn Gale.

8. To see if the Town will vote to request the State Tax Commission to make a complete reappraisal of the Improved Lands and Buildings in the Town of Bridgewater and make an appropriation for the same.

9. To see if the Town will vote to raise and appropriate the sum of \$78.00 for the Lakes Region Association.

10. To see if the Town will vote to raise and appropriate the sum of \$78.00 for the Newfound Region Association.

11. To see what sum of money the Town will vote to raise and appropriate for Old Home Day.

12. To see if the Town will vote to raise and appropriate the sum of \$300 for Town Poor.

13. To see what sum of money the Town will vote to raise and appropriate for Fire Protection.

14. To see if the Town will vote to raise and appropriate the sum of \$800 for Old Age Assistance.

15. To see if the Town will vote to raise and appropriate the sum of \$100 for Libraries.

16. To see if the Town will vote to raise and appropriate the sum of \$15.00 for Memorial Day.

17. To see what sum of money the Town will vote to raise and appropriate for Oiling the Whittemore Point Road.

18. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of Taxes and deliver inventory blanks when assessing.

19. To transact any further business that may legally come before said meeting.

LEE E. HORSMAN,
EVERETT E. ATWOOD,
HOLLIS L. POLLARD,
Selectmen of Bridgewater.

A true copy of Warrant—Attest:

LEE E. HORSMAN,
EVERETT E. ATWOOD,
HOLLIS L. POLLARD,
Selectmen of Bridgewater.

SCHEDULE OF TOWN PROPERTY

Description	
Town Hall	\$1,200.00
Furniture and equipment	80.00
Libraries and equipment	200.00
Fire Department	800.00
Highway Department	3,000.00
Schools, land and buildings, equipment	3,200.00
	<hr/>
	\$9,380.00

Certificate

This is to certify that the information in this report was taken from the official records and is complete to the best of our knowledge and belief.

HOLLIS L. POLLARD
EVERETT E. ATWOOD

BUDGET OF THE TOWN OF BRIDGEWATER

Estimates of Revenue and Expenditures for the Ensuing Year
January 1, 1951 to December 31, 1951 Compared with Estimated
and Actual Revenue, Appropriations and Expenditures of the
Previous Year January 1, 1950 to December 31, 1950.

	Appropriations Previous Year 1950	Actual Expenditures Previous Year 1950	Appropriations Recommended By Budget Committee 1951
SOURCES OF REVENUE			
From State:			
Interest and Dividends Tax	\$141.00	\$142.20	\$141.00
Railroad Tax	.10	.10	.10
Savings Bank Tax	100.00	101.66	100.00
Reimbursement a/c Exemption of Growing Wood and Timber	498.00	458.94	450.00
From Local Sources Except Taxes:			
Dog Licenses	50.00	70.20	68.00
Interest Receive on Taxes and Deposits	100.00	88.23	85.00
Filing Fees		9.00	7.00
Motor Vehicle Permit Fees	400.00	1,039.54	600.00
Sale of Town Property		300.00	
From Local Taxes Other Than Property Taxes:			
Poll Taxes—Regular @ \$2	250.00	252.00	250.00
<hr/>			
Total Revenues From All Sources Except Property Taxes	\$1,539.10	\$2,461.87	\$1,701.10
Amt. To Be Raised by Prop. Taxes			20,319.93
<hr/>			
Total Revenues			\$22,021.03

BUDGET (Continued)

	Estimated Revenue Previous Year 1950	Actual Revenue Previous Year 1950	Estimated Revenue Ensuing Year 1951
PURPOSES OF EXPENDITURES			
Current Maintenance Expenses:			
General Government:	\$1,350.00		\$1,735.00
Town Officers' Salaries		\$772.50	
Town Officers' Expenses		478.99	
Election and Registration Expenses		200.50	
Expenses Town Hall and Other Town Bldgs.		79.05	
Protection of Persons and Property:			
Police Department		34.04	
Fire Department	1,000.00	583.00	200.00
Moth Extermination—Blister Rust	400.00	400.00	
Bounties		4.75	
Health:			
Vital Statistics		3.00	3.00
Town Dump and Garbage Removal	400.00	450.64	300.00
Highways and Bridges:			
Town Maintenance—Summer	4,500.00	4,829.67	3,500.00
Town Maintenance—Winter	2,500.00	2,163.08	2,500.00
Equipment Maintenance			500.00
Town Road Aid	343.84	343.84	365.98
Libraries	100.00	100.00	100.00
Public Welfare:			
Town Poor			300.00
Old Age Assistance	700.00	692.88	750.00
Patriotic Purposes:			
Memorial Day and Veterans' Associations	15.00	15.00	15.00
Recreation:			
Old Home Day	75.00	50.00	25.00
Unclassified:			
Advertising and Regional Associations	37.00		78.00
Revaluation			600.00
Interest:			
On Temporary Loans		135.00	
Payments to Other Governmental Divisions:			
County Taxes	1,785.61	1,785.61	1,800.00
School Taxes	8,146.75	7,483.56	9,249.05
Total Expenditures	\$21,353.20	\$21,075.36	\$22,021.03

SELECTMEN'S REPORT

INVENTORY

Land and Buildings	\$722,425.00
Electric Plants	49,930.00
4 Horses	435.00
2 Oxen	175.00
43 Cows	4,220.00
2 Other Neat Stock	150.00
3 Sheep and Goats	30.00
283 Fowls	183.00
Portable Mills	1,000.00
Wood, Lumber, Etc.	20,000.00
Gasoline Pumps and Tanks	425.00
Stock in Trade	700.00
<hr/>	
Total Valuation	\$799,673.00
Less Soldiers' Exemptions	11,725.00
<hr/>	
	\$787,948.00
Taxes Committed to Collector	\$20,216.22
Added Taxes	160.00
<hr/>	
	\$20,376.22

Average rate percent of taxation for all purposes \$2.56

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

March 1, 1951

Board of Selectmen
Bridgewater, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Bridgewater for the fiscal year ended December 31, 1950, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets: Dec. 31, 1949-Dec. 31, 1950:
(Exhibit A)

Comparative Balance Sheets as of December 31, 1949 and December 31, 1950, are presented in Exhibit A. As shown therein, the Surplus increased by \$564.61 during 1950.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Increases in Surplus	
Net Budget Surplus	\$556.52
Town Clerk's Cash on Hand	6.60
Tax Collector's Excess Credits	1.49
	<hr/>
	\$564.61

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1950, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net revenue surplus of \$714.55, less a net overdraft of appropriations of \$158.03, resulted in a net budget surplus of \$556.52.

Summary of Receipts and Expenditures: (Exhibit E) . .

A summary of receipts and expenditures for the fiscal year ended December 31, 1950, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1950, is indicated in Exhibit E-1.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Tax Collector's Accounts:

In previous years' audit reports we have commented upon the inadequate records and accounting procedure of the Tax Collector. We have also made certain specific recommendations for improving the Collector's records and procedure. However, it must be stated that the Auditors again this year found the Collector's records

REPORT OF AUDIT (Continued)

in the same condition as heretofore. The use of the cash book has not been adopted by the Collector and consequently remittances to the Treasurer are made in lump sum amounts, with no breakdown as the year of levy, etc.

It was also noted that remittances had not been made on a monthly basis as required by law. Reference to Exhibit F-2, shows that no remittances were made by the Collector to the Treasurer between January 26, 1950 and September 29, 1950. It was furthermore noted that the last two checks which the Collector remitted to the Treasurer, which were dated December 30, 1950, were not received by the Treasurer until the latter part of January 1951 and not until the Treasurer's accounts for the 1950 fiscal year had been closed. Consequently the amount of these two checks, \$953.52, had to be reported as Collector's Cash on Hand as of December 31, 1950, and will appear as a receipt in the Treasurer's accounts for the year 1951.

It is again recommended that the Tax Collector adopt the following procedures and accounting practises to correct the unsatisfactory situation which exists at the present time:

- (1) Adopt the use of the standard form of Collector's loose leaf columnar cash book.
- (2) Make monthly remittances to the Treasurer for the actual amount of all collections made since the date of previous remittance.
- (3) Each remittance to the Treasurer should be accompanied by the prescribed form of report, indicating the breakdown of tax collections which are included therein,—showing separately property taxes, poll taxes and interest by year of tax levy.
- (4) All tax collections should be remitted to the Treasurer **before** the Treasurer's books are closed for the fiscal year.

The Board of Selectmen should go over these matters with the Tax Collector and see that the recommended procedure is followed at once.

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Bridgewater for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Alan R. Matthews, Auditor
Hugh J. Cassidy, Accountant

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Bridgewater for the fiscal year ended December 31, 1950; and, subject to exceptions as noted in the report, found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Alan R. Matthews, Auditor
Hugh J. Cassidy, Accountant

EXHIBIT A
TOWN OF BRIDGEWATER

Comparative Balance Sheets
Fiscal Years Ended December 31, 1949 and 1950

ASSETS

Cash on Hand:	Dec. 31, 1949	Dec. 31, 1950
Treasurer	\$1,062.80	\$1,091.60
Tax Collector	10.00	963.52
Town Clerk		6.60
Bounties Due From State	46.00	4.75
Reimbursement a/c Exemption of Growing		293.96
Wood & Timber Due From State		4,884.77
Uncollected Taxes	4,436.92	
Total Assets	\$5,555.72	\$7,245.20

LIABILITIES

Unexpended Appropriations:		
Fire Department		\$417.00
Advertising & Regional Associations		37.00
School District:		
Appropriation	4,761.73	5,646.75
Dog Licenses	221.83	
Excess Payment on Yield Tax Due		
Bernard Avery		7.68
Total Liabilities	\$4,983.56	\$6,108.43
Surplus	572.16	1,136.77
Total Liabilities and Surplus	\$5,555.72	\$7,245.20

EXHIBIT B
TOWN OF BRIDGEWATER

Analysis of Change in Financial Condition
Fiscal Year Ended December 31, 1950

Surplus—December 31, 1950	\$1,136.77	
Surplus—December 31, 1949	572.16	
Increase in Surplus		\$564.61
Factors Affecting Increase in Surplus:		
Net Budget Surplus (Exhibit D)	\$556.52	
Town Clerk's Cash on Hand	6.60	
Tax Collector's Excess Credits	1.49	
Increase in Surplus		\$564.61

EXHIBIT C **TOWN OF BRIDGEWATER**

Comparative Statement of Appropriations and Expenditures **Fiscal Year Ended December 31, 1950**

Title of Account	Liabilities Forwarded From 1949	\$	\$	Appropriations 1950	Receipts and Reim- bursements	Total Amount Available	Expendi- tures 1950	Unexpended	Balances		Forwarded to 1951 Liabilities
									Overdrawn	Assets	
Town Officers' Salaries, including Auto Fees)		\$	\$	1,350.00		1,350.00	\$772.50)	\$	\$	\$	
Town Officers' Expenses)							478.99)		181.04		
Election & Registration)							200.50)				
Town Hall & Other Buildings)							79.05)				
Police Department							34.04		34.04		
Fire Department & Forest Fires		1,000.00	13.93	1,013.93			583.00	13.93			417.00
Blister Rust		400.00	3.60	403.60			400.00	3.60			
Bounties							4.75				
Health Department & Town Dump		400.00		400.00			450.64		50.64		4.75
Vital Statistics							3.00		3.00		
Town Road Aid		343.84		343.84			343.84				
Town Maintenance:											
Summer		4,500.00		4,500.00			4,829.67		329.67		
Winter		2,500.00		2,500.00			2,163.08	336.92			
Libraries		100.00		100.00			100.00				
Old Age Assistance		700.00		700.00			692.88	7.12			
Memorial Day		15.00		15.00			15.00				
Old Home Day		75.00		75.00			50.00	25.00			
Advertising & Regional Associations		37.00		37.00							37.00
Temporary Loans			9,000.00	9,000.00			9,000.00				
Interest on Temporary Loans							135.00		135.00		
County Tax		1,785.61		1,785.61			1,785.61				
School District:											
Appropriation	4,761.73			12,908.48			7,261.73				5,646.75
Dog Licenses	221.83			221.83			221.83				
Yield Tax Paid Collector by Selectmen							87.92			87.92	
Overlay—Refunds and Abatements		357.36		357.36			168.57	188.79			
	\$4,983.56	\$21,710.56	\$9,017.53	\$35,711.65	\$29,861.60		\$575.36	\$733.39	\$92.67	\$6,100.75	

EXHIBIT D
TOWN OF BRIDGEWATER

Comparative Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1950

Source	Revenues		Excess	Deficit
	Estimated	Actual		
Interest & Dividend Tax	\$141.00	\$142.20	\$1.20	
Railroad Tax	.10	.10		
Savings Bank Tax	100.00	101.66	1.66	
Reimbursement a/c Exemption of				
Growing Wood & Timber	498.00	(*) 458.94		\$39.06
Motor Vehicle Permit Fees	400.00	1,039.54	639.54	
Dog Licenses	50.00	70.20	20.20	
Interest Received on Taxes	100.00	88.23		11.77
Tax Warrant Deficit Under				
Budgetary Requirements	370.22			370.22
Added Taxes During 1950		164.00	164.00	
Filing Fees		9.00	9.00	
Sale of Town Property		300.00	300.00	
	<u>\$1,659.32</u>	<u>\$2,373.87</u>	<u>\$1,135.60</u>	<u>\$421.05</u>
(*) Reimbursement Due from State		\$293.96		
Yield Taxes Assessed		164.98		
		<u>\$458.94</u>		

Budget Summary

Actual Revenues	\$2,373.87	
Estimated Revenues	1,659.32	
	<u> </u>	
Net Revenue Surplus		\$714.55
Overdrafts of Appropriations	\$733.39	
Unexpended Balances of Appro'ns.	575.36	
	<u> </u>	
Net Overdraft of Appropriations		\$158.03
		<u> </u>
Net Budget Surplus		\$556.52

EXHIBIT E
TOWN OF BRIDGEWATER

Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1950

Receipts

Current Revenue:

Local Taxes:

Current Year:

Property Taxes	\$14,444.95	
Poll Taxes	174.00	
Yield Taxes	87.92	
	<hr/>	\$14,706.87

Prior Years:

Property Taxes	\$4,118.82	
Poll Taxes	74.00	
	<hr/>	\$4,192.82

Interest Received on Taxes	88.23	
	<hr/>	\$18,987.92

State of New Hampshire:

Interest and Dividend Tax	\$142.20	
Railroad Tax	.10	
Savings Bank Tax	101.66	
Bounties	46.00	
Blister Rust Reimbursement	3.60	
Fighting Forest Fires	13.93	
	<hr/>	\$307.49

Local Sources, Except Taxes:

Dog Licenses	\$70.20	
Registration of Motor Vehicles	1,039.54	
Filing Fees	9.00	
	<hr/>	\$1,118.74

Total Current Revenue Receipts	<hr/>	\$20,414.15
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Receipts Other Than Current Revenue:

Sale of Town Property	\$300.00	
Temporary Loans	9,000.00	
Miscellaneous (Yield Tax Overpayment)	7.68	
	<hr/>	\$9,307.68

Total Receipts from All Sources	<hr/>	\$29,721.83
Balance on Hand—December 31, 1949		1,062.80
		<hr/>

Grand Total		<hr/> \$30,784.63
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EXHIBIT E (Continued)
TOWN OF BRIDGEWATER

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1950

Expenditures

Current Maintenance Expenses:

General Government:

Town Officers' Salaries (Includes Motor Vehicle Fees)	\$772.50	
Town Officers' Expenses	478.99	
Election and Registration	200.50	
Town Hall and Other Buildings	79.05	
	<hr/>	\$1,531.04

Protection of Persons and Property:

Police Department	\$34.04	
Fire Department	583.00	
Moth Extermination—Blister Rust	400.00	
Bounties	4.75	
	<hr/>	\$1,021.79

Health:

Vital Statistics	\$3.00	
Town Dump	450.64	
	<hr/>	\$453.64

Highways and Bridges:

Town Road Aid	\$343.84	
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Town Maintenance:

Summer	\$4,677.46	
Winter	2,163.08	
Withholding Tax	110.30	
Insurance	41.91	
	<hr/>	\$6,992.75

\$7,336.59

Libraries

100.00

Public Welfare:

Old Age Assistance	692.88	
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Patriotic Purposes:

Memorial Day	\$15.00	
Old Home Day	50.00	
	<hr/>	\$65.00

Unclassified:

Yield Tax Paid Collector by Selectmen	87.92	
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Total Current Maintenance Expenses	<hr/>	\$11,288.86
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EXHIBIT E (Continued)

Expenditures (Continued)

Indebtedness:

Temporary Loans	\$9,000.00	
Interest on Temporary Loans	135.00	
		<hr/> \$9,135.00

Other Governmental Divisions:

County Tax		\$1,785.61	
School District:			
1949-1950 Appropriation a/c	\$4,761.73		
1950-1951 Appropriation a/c	2,500.00		
1948-1949 Dog License a/c	221.83		
		<hr/> \$7,483.56	
			<hr/> \$9,269.17
Total Payments for all Purposes			\$29,693.03
Balance on Hand—December 31, 1950			1,091.60
			<hr/>
Grand Total			\$30,784 63

EXHIBIT E-1

TOWN OF BRIDGEWATER

Summary of Receipts and Expenditures and Proof of Treasurer's Balance Fiscal Year Ended December 31, 1950

Balance on Hand—December 31, 1949	\$1,062.80	
Receipts During 1950	29,721.83	
		<hr/> \$30,784.63
Expenditures During 1950		29,693.03
		<hr/>
Balance on Hand—December 31, 1950		\$1,091.60

Proof of Treasurer's Balance

Balance in the First National Bank of Bristol as per statement of January 3, 1951	\$2,489.01	
Add: Deposit of January 4, 1951	\$238.26	
January 11, 1951	434.20	
January 22, 1951 (*)	18.40	
		<hr/> 690.86
		<hr/> \$3,179.87
Less: Checks Outstanding (Verified)		2,088.27
		<hr/>
Balance on Hand—December 31, 1950		\$1,091.60
(*) Included in Deposit of 1951 Receipts		

EXHIBIT F
TOWN OF BRIDGEWATER

Tax Levy of 1950

Summary of Warrant

Fiscal Year Ended December 31, 1950

Debits	Total	Property Taxes	Yield Taxes	Poll Taxes
Taxes Committed to Collector	\$20,216.22	\$19,788.24	\$164.98	\$252.00
Added Taxes During 1950	160.00	160.00		
Selectmen's Payment to Tax Collector a/c Yield Tax Collected	87.92		87.92	
	<u>\$20,464.14</u>	<u>\$19,959.24</u>	<u>\$252.90</u>	<u>\$252.00</u>
Credits				
Remittances to Treasurer:				
From Tax Collector	\$14,618.95	\$14,444.95		\$174.00
From Selectmen	87.92		\$87.92	
Abatements	128.00	128.00		
Uncollected Taxes— December 31, 1950	4,677.24	4,543.08	56.16	78.00
Cash on Hand— December 31, 1950	(*)953.52	844.70	108.82	
	<u>\$20,465.63</u>	<u>\$19,960.73</u>	<u>\$252.90</u>	<u>\$252.00</u>
Less: Excess Credit	1.49	1.49		
	<u>\$20,464.14</u>	<u>\$19,959.24</u>	<u>\$252.90</u>	<u>\$252.00</u>
(*)Tax Collector's Checks:				
No. 62 December 30, 1950		\$780.54		
No. 63 December 30, 1950		172.98		
		<u>\$953.52</u>		

NOTE: Above checks held and unrecorded by Treasurer as of February 8, 1951. Treasurer states that checks were not received until the end of January, 1951.

EXHIBIT F-1
TOWN OF BRIDGEWATER

Tax Levies of Prior Years Summary of Warrants Fiscal Year Ended December 31, 1950			
Debits	Total	Tax Levies of:	
		1949	1946
Cash on Hand—December 31, 1949:			
Poll Taxes	\$10.00		\$10.00
Uncollected Taxes—December 31, 1949:			
Property Taxes	4,350.92	\$4,350.92	
Poll Taxes	86.00	86.00	
Added Property Taxes During 1950	4.00	4.00	
Interest Collected During 1950	88.23	88.23	
	<hr/> \$4,539.15	<hr/> \$4,529.15	<hr/> \$10.00
Credits			
Remittances to Treasurer:			
Credited to Property Taxes	\$4,118.82	\$4,118.82	
Credited to Poll Taxes	74.00	74.00	
Credited to Interest	88.23	88.23	
Property Tax Abatements	40.57	40.57	
Uncollected Taxes—December 31, 1950:			
Property Taxes	195.53	195.53	
Poll Taxes	12.00	12.00	
Cash on Hand—December 31, 1950	10.00		\$10.00
	<hr/> \$4,539.15	<hr/> \$4,529.15	<hr/> \$10.00

EXHIBIT F-2
TOWN OF BRIDGEWATER

Statement of Allocation of Tax Collector's Remittances to Town Treasurer Fiscal Year Ended December 31, 1950			
	Tax Levies of:		Total
	1950	1949	
Allocation of Remittances by Auditors:			
Property Taxes	\$14,444.95	\$1,118.82	\$18,563.77
Yield Taxes	0.00	0.00	0.00
Poll Taxes	174.00	74.00	248.00
Interest Collected		88.23	88.23
	<hr/> \$14,618.95	<hr/> \$4,281.05	<hr/> \$18,900.00
Tax Collector's Remittances as Recorded by Treasurer:			
	Date	Amount	
Edward G. Mellus, Tax Collector			
	January 26, 1950	\$1,500.00	
	September 29, 1950	2,000.00	
	October 30, 1950	7,000.00	
	November 20, 1950	3,800.00	
	December 18, 1950	3,600.00	
	December 30, 1950	1,000.00	
		<hr/>	\$18,900.00

EXHIBIT G
TOWN OF BRIDGEWATER

Statement of Town Clerk's Accounts
Fiscal Year Ended December 31, 1950

Debits			
Motor Vehicle Permits Issued:			
1949 No. 220901-220907	\$11.53		
1950 Nos. 16351- 16500)			
Nos. 216901-216932)	1,027.96		
			\$1,039.54
Dog Licenses Issued:			
40 Males @ \$2.00	\$80.00		
1 Female @ \$5.00	5.00		
	\$85.00		
Less: 41 Fees @ 20c	8.20		
			\$76.80
Filing Fees			9.00
			\$1,125.24
Credits			
Remittances to Treasurer:			
A/c Motor Vehicle Permits	\$1,039.54		
A/c Dog Licenses Issued	70.20		
A/c Filing Fees	9.00		
			\$1,118.74
Cash on Hand—December 31, 1950:			
A/c Dog Licenses	6.60		
			\$1,125.34

EXHIBIT H
TOWN OF BRIDGEWATER

Statement of Trust Funds—Principal and Income
Fiscal Year Ended December 31, 1950

Name of Fund	Income Activity				Total Principal and Income on Deposit
	Amount of Principal	Balance December 31, 1949	Income 1950	Expended 1950	Balance December 31, 1950
Depositories:					
New Hampshire Savings Bank:					
Emerson Cemetery Funds	\$300.00	\$303.58			\$308.58
Old Home Cemetery Fund	500.00	577.38	\$27.26	\$20.00	1,084.64
Whittemore Point Fund	500.00	429.13	(*) 47.23		976.36
Plymouth Guaranty Savings Bank:					
Webster Cemetery Fund	50.00	21.73			21.73
Cross Fund	50.87	27.10			77.97
Town of Bridgewater Library Fund .		236.72	113.36	310.78	39.30
Amoskeag Savings Bank:					
John C. Batchelder Fund	500.00	68.20	14.29		582.49
	<u>\$1,900.87</u>	<u>\$1,668.84</u>	<u>\$202.14</u>	<u>\$330.78</u>	<u>\$1,540.20</u>
					<u>\$3,441.07</u>

(*) Two Years Dividend

DETAILED STATEMENTS OF EXPENDITURES

Town Officers' Salaries

Edward G. Mellus, Tax Collector	\$150.00
Ina M. Atwood, Treasurer	50.00
Lee Horsman, Selectman	112.50
Hollis L. Pollard, Selectman	175.00
Everett E. Atwood, Selectman	112.50
Delmore Bucklin, Police	25.00
Elizabeth P. Pollard, Clerk	50.00

\$675.00

Town Officers' Expenses

Bank charge (Treasurer)	\$1.15
Association of N. H. Assessors	2.00
F. J. Shores, Transfers	13.30
Anna Proctor, Transfer of Names	.30
John C. Ray, Town Officers Bonds	55.00
Edson Eastman, Dog Tags	3.69
Record Print, Town Reports	114.00
F. J. Shores, Reg. Deed	1.38
Brown & Saltmarsh, Supplies	26.57
Ida M. Horner, Tax Collector Ass'n.	2.00
State Tax Commission, Audit	74.46
Ina M. Atwood, Expenses	2.50
Edward G. Mellus, Expenses	43.33
Lee Horsman, Expenses	42.97
Hollis L. Pollard, Expenses	28.30
Everett E. Atwood, Expenses	25.72
Delmore Bucklin	4.00
Elizabeth P. Pollard, Expenses	16.57
Hollis L. Pollard, Timber Tax Work	15.75
Everett Atwood, Timber Tax Work	6.00

\$478.99

Election and Registration Expense	
Enterprise Press, Supervisors	\$11.75
Enterprise Press, Ballots and Supervisors	19.00
George Tucker, Light fixtures	4.05
Jane Cook, Supervisor	32.75
Pasquaney Grange	25.00
Edward G. Mellus, Moderator	15.00
Ethel Young, Ballot Clerk	15.00
Jessica Watrous, Ballot Clerk	15.00
Elmer Wiser, Supervisor	34.20
Marietta Gilpatric, Supervisor	32.80
	<hr/>
	\$204.55
Town Hall	
N. H. Electric Coop., Inc.	\$24.00
Everett Atwood, labor	14.00
Hollis Pollard, labor	12.00
	<hr/>
	\$50.00
Police Department	
Delmore Bucklin, Salary and Exp., 1949	\$34.04
Fire Department	
Bristol Fire Department	\$12.00
Delmore Bucklin, investigating fire	2.80
Ashland Fire Department	71.00
Everett Atwood and Deputies, F. F. Meetings	25.05
Wesley Partridge	37.50
Robert Adams	85.25
Delmore Bucklin	152.18
Alpheus Woodward	82.40
Atwood and Forbes, Planks	52.92
Everett Atwood, Help for dump fire	61.90
	<hr/>
	\$583.00
Dump	
Henry and Grace St. Germain	\$300.00
Wesley Partridge, labor	16.00
Robert Erickson, Signs	21.00
Delmore Bucklin	13.64
Lawrence Fogg	100.00
	<hr/>
	\$450.64
State of N. H. Blister Rust	\$400.00
Vital Statistics	\$3.00
Bounties	\$4.75
Department Internal Revenue	
Withholding Tax	\$110.30

REPORT OF JOHN L. JENNESS, Road Agent

Snow Removal

Western Auto, bill	\$.75
Deming Chevrolet bill	1.32
Penn-Hampshire, oil, grease, anti-freeze	33.71
R. C. Hazelton Co., repair parts	6.36
Charles Gould, welding	6.18
Frances Clement, labor	8.00
Harry Cass, labor	2.40
Fred's Auto Service, labor, bolts	1.20
Harry Smith, labor	4.80
John E. Marsh, Insurance on tractor	18.96
J. L. Jenness, plowing with truck	682.00
Maurice Jenness, labor	118.40
Robert Cass, labor	188.00
Creighton Gray, labor and driving tractor	152.00
Wendell Lougee, plowing with truck	106.00
Caldon's, work on tractor	5.38
Wilder's, bolts	.90
Standard Oil Co., fuel oil for tractor	52.00
Titus, per bill	22.62
G. A. Ober & Son, battery rental	
and gas for tractor	46.03
Morrissey Bros., Bendix	13.49
E. L. Heal, labor on tractor	14.00
Puccettes, fittings and labor on tractor	6.57
Mason Gray, labor	11.20
Delmore Bucklin	19.45
Leo Gilpatric, labor	18.20
Proctor's Welding Shop,	
welding and materials	87.32
J. L. Jenness, sand, 76 loads @ 20c	15.20
	<hr/>
	\$1,642.44

Sanding

J. L. Jenness, truck	\$125.00
J. L. Jenness, labor	75.20
C. R. Gray, labor	22.40
Maurice Jenness, labor	87.40
Robert Cass, labor	48.00
Wendall Lougee, truck	33.00
Wendall Lougee, labor	26.40
Robert W. Gilpatric, labor	8.80
Ira Morrill, labor	6.40
Lester Gilpatric, labor	16.20
Leo Gilpatric, labor	40.80
Chase Grain Mill, salt	50.00
	<hr/>
	\$539.60

Summer Roads

J. L. Jenness, truck	\$983.00
J. L. Jenness, labor	1,084.40
Ralph Gilpatric, labor	82.00
Ira Morrill, labor	457.30
Robert Cass, labor	270.40
Maurice Jenness, labor	324.60
Robert Gilpatric, labor	12.80
Mason Gray, labor	34.60
Charles Barnes, labor	77.60
Lawrence Morrill, labor	45.80
Reginald Morrill, labor	68.00
Harry Smith, labor	163.90
Max Jenness, labor	14.10
Rodney Jenness, labor	7.20
Montgomery Ward Co., tire	62.28
B. & M. Railway, freight	5.90
Nathan Morrison	136.20
Leo Gilpatric, labor	51.90
G. A. Ober	91.86
John Thompson, labor	13.60
W. Bukley	10.00
Proctor, welding	22.00
Murray Machine, parts	33.84
Delmore Bucklin	31.26
C. B. Titus	38.51
Bernard Avery, lumber	21.20
Atwood & Forbes, lumber	101.48

SUMMER ROADS (Continued)

New England Metal Culvert Co.	188.50
Leonard Mitchell, cement	7.20
H. J. Follansbee Co., tools	17.80
Country Hardware, tools	5.40
W. B. Brown	1.50
Chase Grain Mill, Culverts	241.33
John Ray, Insurance on Huber	22.95
	<hr/>
	\$4,700.41

OLD HOME DAY

Cash on hand	\$18.83
Received from Town	5.00
Old Home Sunday Service Contribution	21.25
Home Day Sales Committee	42.00
	<hr/>
	\$87.08
Payments:	
P. Spaulding, repairing piano	\$7.50
Record Print, leaflets and invitations	9.25
Prizes for Sports	1.25
Plymouth Hospital Building Fund	63.25
Cash in Bank	5.83
	<hr/>
	\$87.08

JOSEPHINE H. FLETCHER,
Treasurer

LIBRARY REPORT

January 1 to December 31, 1950

Cash on hand, January 1, 1950	\$244.72
Received:	
Interest on savings account	5.36
Town Appropriation	100.00
	<hr/>
	\$350.08
Payments:	
Jessica A. Watrous, care of Turnpike station	\$10.00
Edna L. LeBeau, care of River Road station	10.00
Elizabeth Torsey, care of Hill station	5.00
Supplies purchased	1.00
Turnpike station, 71 books purchased	115.00
River Road station, 120 books purchased	115.00
Hill station, 29 books purchased	54.78
Cash on hand December 31, 1950.	39.30
	<hr/>
	\$350.08

LIBRARY REPORT (Continued)

Town Books on Hand

Turnpike Station:		
January 1, 1950	120	
Purchased during 1950	71	
Gift Books	12	
	<hr/>	203
River Road Station:		
January 1, 1950	457	
Transferred to Hill station	104	
	<hr/>	
	353	
Purchased during 1950	120	
Gift Books	14	
	<hr/>	487
Hill Station:		
January 1, 1950	106	
Transferred from River Road	104	
Not previously reported	139	
Purchased during 1950	29	
	<hr/>	378

Town books on hand, December 31, 1950 1068

Books Loaned

Turnpike Station	253
River Road Station	1,168
Hill Station	102
	<hr/>
	1,523

Books Borrowed

Turnpike Station:		
From Bookmobile	187	
From State Library	7	
	<hr/>	194
River Road Station:		
From Bookmobile	221	
	<hr/>	415

JESSICA A. WATROUS
EDNA LeBEAU
ELIZABETH TORSEY

Trustees.

REPORT

of the

SCHOOL DISTRICT

School Directory

District Officers

Edward G. Mellus
Alice Dickinson
Claire Mellus
Edward G. Mellus

Moderator
Treasurer
Clerk
Auditor

School Board

Elizabeth Pollard
Catherine Drew
Pearle Morrill

Term expires 1951
Term expires 1951
Term expires 1953

Teacher

Marguerite Hill

River Road

Attendance Officer

Mrs. Clara Jenness

Superintendent of Schools

C. Maurice Gray

School Nurse

Phyllis Robertson, R. N.

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School district in the Town of Bridgewater qualified to vote in district affairs:

You are hereby notified to meet at the Pasquaney Grange Hall in said district on the 13th day of March, 1951, at one o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years and one for one year.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the district will vote to sell the Bridgewater Hill school house.

10. To transact any other business that may legally come before said meeting.

Given under our hands at said Bridgewater this 14th day of February, 1951.

ELIZABETH P. POLLARD,
CATHERINE H. DREW,
PEARLE E. MORRILL,
School Board of Bridgewater

A true copy of Warrant—Attest:

ELIZABETH P. POLLARD,
CATHERINE H. DREW,
PEARLE E. MORRILL,
School Board of Bridgewater

FINANCIAL REPORT
of
School Treasurer and School Board
For Fiscal Year Ending June 30, 1950

Treasurer's Report

Summary:		
Cash on hand June 30, 1949		\$212.44
Received from Selectmen,		
Appropriation	\$7,011.73	
Received from Selectmen, dog tax	221.83	
Received from all other sources	108.70	
	<hr/>	
Total Receipts		\$7,342.26
		<hr/>
Total amount available for fiscal year		\$7,554.70
Less School Board orders paid		7,243.34
		<hr/>
Balance on hand as of June 30, 1950		\$311.36
ALICE B. DICKINSON, Treasurer		

Auditor's Certificate

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Bridgewater, of which the above is a true summary for the fiscal year ending June 30, 1950 and find them correct in all respects.

EDWARD G. MELLUS, Auditor.

SCHOOL BOARD'S REPORT

Receipts:	
From Selectmen, appropriation	\$7,011.73
From Selectmen, dog tax	221.83
From all other sources	108.70
	<hr/>
Total Receipts	\$7,342.46
Cash on Hand, June 30, 1949	212.44
	<hr/>
Grand Total	\$7,554.70

DETAILED STATEMENT OF PAYMENTS

Salaries of District Officers:

David Dickinson, school board	\$25.00	
Bertram Forbes, school board	18.75	
Elizabeth Pollard, school board	18.75	
Evelyn Gale, Clerk	3.00	
Edward Mellus, auditor (2 years)	6.00	
Alice Dickinson, treasurer	12.50	
	<hr/>	\$34.00

Superintendent's Salary:

Supervisory Union No. 4	185.26
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Truant Officer and Census:

Clara Jenness	15.00
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Expenses of Administration:

John C. Ray, Treas. bond	\$10.00	
Supervisory Union No. 4,		
Clerk and office expense	65.56	
Enterprise Press, notice	1.50	
First National Bank, Bristol,		
service charge	7.79	
New Hampshire School Board's		
Association, dues	3.00	
The Record Print, reports	38.50	
David Dickinson, expenses	12.64	
Bertram Forbes, expenses	5.88	
Elizabeth Pollard, expenses	5.75	
Alice Dickinson, expenses	3.00	
	<hr/>	\$153.62

DETAILED STATEMENT OF PAYMENTS (Con't.)

Teacher's Salary:

Winona Brown	\$1,703.40	
Collector of Internal Revenue	236.70	
Teachers Retirement Board	80.00	
	<hr/>	\$2,020.10

Text Books:

Young America	8.10	
Row, Peterson & Co.	28.00	
American Book Co.	2.08	
Iroquois Publishing Co.	.59	
Silver Burdett Co.	21.73	
Encyclopedia Britannica, Inc.	2.95	
	<hr/>	\$63.45

Scholars' Supplies:

Cascade Paper Co.	\$21.89	
Houghton Mifflin Co.	10.33	
Supervisory Union No. 4	1.83	
Charles Merrill Publishing Co., Inc.	2.67	
Scott, Foresman & Co.	1.20	
L. W. Singer Co.	1.02	
Iroquois Publishing Co.	2.75	
Bristol School District	5.84	
Edward E. Babb Co.	2.75	
J. L. Hammett Co.	1.04	
	<hr/>	\$51.32

Other Expenses of Instruction:

Estelle Watts, music supervisor	\$96.00	
Teachers Retirement Board	4.00	
Lyons Band Instrument Co.	7.47	
	<hr/>	\$107.47

Janitor Service:

Winona Brown	\$25.00
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Fuel:

Socony-Vacuum Oil Co.	\$202.22
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Water, Light and Janitor Supplies:

Edward E. Babb Co., chemical	\$16.60	
White River Paper Co., towels, cups, etc.	23.83	
Masury-Young Co., floor oil	10.40	
Winona Brown, supplies	.60	
N. H. Electric Coop.	38.74	
	<hr/>	\$90.17

Minor Repairs and Expenses:

Mrs. John Cronin, cleaning	\$9.00	
Paul Torsey, carrying settees	6.00	
Wm. Timson, labor and express	26.50	
David Dickinson, labor	11.00	
Albert Blake, repairs	51.70	
Doles Radioelectric Service, repairing clock	3.00	
	<hr/>	\$107.20

Medical Supervision:

Supervisory Union No. 4,		
Nurses Salary	\$80.50	
Winona Brown, supplies	.84	
	<hr/>	\$81.34

Transportation:

John Jenness	\$1,246.00	
Pearle Morrill	810.00	
	<hr/>	\$2,056.00

High School Tuition:

Plymouth School District	\$855.00	
Bristol School District	580.16	
	<hr/>	\$1,435.16

Elementary Tuition:

Bristol School District	\$316.29	
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Per Capita Tax:

F. Gordon Kimball, State Treasurer	\$52.00	
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DETAILED STATEMENT OF PAYMENTS (Con't.)

Other Fixed Charges:

Teachers Retirement Board, 5% assessment	\$100.00	
Supervisory Union No. 4, Superintendent Retirement	11.76	
John C. Ray, insurance	15.00	
	<hr/>	\$126.76

New Equipment:

Gledhill Bros., Inc., desks and chairs	\$70.98
Total Expenditures	<hr/> \$7,243.34

Certificate

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire, 1942, and upon forms prescribed by the State Tax Commission.

ELIZABETH POLLARD
PEARLE MORRILL
KATHERINE DREW
School Board.

COMPARATIVE BUDGETS

	Expen- ditures 1949-50	Adopted Budget 1950-51	Estimate Expen- ditures 1950-51	Estimate Budget 1951-52
Expenditures Item				
Administration:				
Tax for state wide				
Salaries of district officers	\$99.00	\$95.50	\$99.00	\$99.00
Supt.'s salary (local share)	185.26	213.31	213.31	233.10
supervision	52.00	64.00	64.00	70.00
Salaries of other adminis- trative personnel	58.56		69.81	88.20
Supplies and expenses	95.06	75.00		125.00
Instruction:				
Elementary teachers' salaries	2,020.10	2,000.00	2,000.00	2,200.00
Books and other instruction aids, elementary	63.45	60.00	60.00	75.00
Scholars' supplies, elementary	51.32	75.00	75.00	75.00
Supplies and other expenses, elementary	107.47	100.00	100.00	180.00
Operation of School Plant:				
Salaries of janitors, elementary	25.00	25.00	25.00	25.00
Fuel or heat, elementary	202.22	225.00	225.00	225.00
Water, light, supplies and expenses, elementary	90.17	100.00	100.00	100.00
Maintenance of School Plant				
Repairs and replacements, elementary	107.20	100.00	100.00	150.00
Auxiliary Activities:				
Health supervision, elementary	81.34	137.44	137.44	163.75
Transportation, elementary	2,056.00	2,247.00	2,438.00	2,225.00
Tuition, high	1,435.16	1,750.00	1,560.00	2,250.00
Tuition, elementary	316.29	630.00	630.00	720.00
Special activities and special funds, elementary		5.00	5.00	5.00
Fixed Charges:				
Teachers' retirement, elementary	111.76	118.87	142.00	165.00
Insurance, treas. bonds and expenses, elementary	15.00	105.63	20.00	75.00
Capital Outlay:				
New equipment, elementary	70.98	20.00	20.00	
Total Capital Outlay	\$70.98	\$20.00	\$20.00	
Total Expenditures, or School Appropriation	\$7,243.34	\$8,146.75	\$8,082.93	\$9,249.05

SCHOOL BOARD'S ESTIMATE 1951-1952

Expense :

Current Expenses	\$9,249.05	
Total		\$9,249.05
Total appropriations		\$9,249.05
Assessment required to meet School District		
Appropriation		\$9,249.05

SCHOOL CALENDAR

1951-52

Open Sept. 5	Close Dec. 21
Open Jan. 2	Close Feb. 15
Open Feb. 25	Close Apr. 25
Open May 5	Close at end of 180 days

Days out: Plymouth Fair one day; October 12; Nov. 22, 23; May 30. Single sessions on Nov. 21, Dec. 21. (12:45)

Total number of days required by State Board is 180 including 3 for institutes and conventions and up to 5 for workshops.

Pupils may enter the first grade provided they are 6 before Jan. 1.

Vaccination is required by state law unless child has written excuse from doctor.

GENERAL STATISTICS

Enrollment by Grades

Grade	1	2	3	4	5	6	7	8	Total
1949-50	3	4	2	2	4	2	1	1	19
1950-51	2	5	3	2	1	4	2	1	20

District Totals

	Av. Atend.	Av. Abs.	Av. Memb.	% Attend.
1949-50	16.3	.9	17.2	95.1
1950-51 Dec. 1	19.2	.73	20	96.3

Tuition Pupils

Bristol Elementary—Rate \$105.00

	Grade 1
Cecily Fowler	1
Brenda Morrill	4
David Holmberg	4
Paul Morrill	5
Marcia Jane Fowler	8
Robert Cook	

Bristol High School—Rate \$175.00

Elaine Atwood	9
Nancy Brock	10
Shirley Brock	10
Robert Pollard	10

Plymouth High School—Rate \$215.00

David Dickinscon	10
Patricia Mitchell	10
Royce Gilpatric	10
Roger Kramer	11

SUPERINTENDENT'S REPORT

The month of November marked the close of five years of working together in Supervisory Union 4 under a new superintendent and it is a source of satisfaction to look back and count the achievements which have been made possible through the cooperation of teachers, school board members, taxpayers, State Board of Education, and the pupils themselves. All rooms have been painted, many have new lights, nine buildings have been painted outside, seven roofs redone, new heating installed in several buildings, improved playground equipment in at least two instances, and last but not least are two new buildings underway. These are all material achievements. To improve much on these matters will involve very expensive spending, and with future uncertainties it is well these things have been done. Non-material accomplishments have consisted in three teacher workshops, regrading of schools, extensive summer school attendance by the teachers, and the maintenance of a very competent teaching staff in spite of differences in ages, training, experience, and the lowest salaries in the state. How much longer this can be done is pure guess-work.

Our educational offerings in most towns are very limited and kept to the bare essentials. Only two towns offer music supervision, one offers handwriting supervision, none has art supervision, remedial reading, or physical education. High school offerings are almost equally limited but Bristol's will be quite modern on completion of the new school and proper staffing of the same. Yet the lake region section of Union No. 4 is, by any objective standard, one of the richest in the state and for this basic reason will never receive much, if any, state aid as long as a formula is based solely on need.

Solutions to our educational needs are not easy, and are expensive. Present state aid formulas are totally inadequate as to amount. A million dollars this year will probably not cover the new inflationary trend. The net result of this, both as to better educational opportunities for our children and for tax relief, will be close to zero. The basic purpose of any sound state aid program is to improve educational opportunities and not absorb inflationary trends over which we have absolutely no control.

Probably the taxpayers of Bridgewater, Hebron and Groton wonder why these towns now receive no state aid for their schools. These formulas are complicated affairs but perhaps one set of figures will help clarify this situation. To qualify for aid under the proposed formula Bridgewater would have to assess itself for more than \$17,110; Hebron for more than \$12,721; Groton for more than \$8,289. There is danger in stopping here for these assessments alone would not qualify the towns for aid unless they had pupils enough figured at \$175 for each elementary pupil and \$225 for each high school pupil to warrant such expenditures. Obviously none of these towns has enough pupils and all have a relatively large tax base. Stating it another way Hebron with 13 pupils (1949-50) has an equalized evaluation of \$732,731 while Danbury with 115 pupils has an equalized evaluation of \$598,367. Such inequalities are very apparent. Only when flat grants of money per pupil become a part of state aid will these three towns receive any aid, and then not much. In other words these three towns in varying degrees have a tax base enough to do what they will for themselves.

Respectfully submitted,

C. MAURICE GRAY,
Superintendent.

REPORT OF SCHOOL NURSE

All children had an annual inspection and parents were notified of defects found. All cases were followed-up and most of the defects were corrected or improved. Some cases, where it seemed necessary, received financial assistance from such welfare sources as the Salvation Army, Red Cross, Sight Conservation Program of the State Public Welfare, Lindsey Fund, and the Bristol Rotary Club.

In February 1950 Miss Nellie Clough, R. N., and Miss Constance Martin, R. N., staff nurses for the New Hampshire Tuberculosis Society, assisted me in giving the tuberculosis patch test to the children in grades seven through twelve inclusive. In all of my towns 357 children had the test with 5 showing positive reactions. Twenty-one teachers had the test with seven showing positive reactions. Teachers and children having positive reactions had chest x-rays and examinations at the Chest Clinic held in Bristol by the New Hampshire Tuberculosis Society. No one showed any signs or symptoms of active tuberculosis.

Dental Clinics were held in Bristol with Dr. Sargent for the towns of Bristol, Bridgewater, Canaan, Danbury, and Hebron. Due to lack of time Alexandria and Grafton did not have their clinic but are being cared for first this year and we will try to do as many of the other towns as possible. In all 85 children attended the clinics, three of these were welfare cases. There are a number of children who need dental care whom I believe should have welfare dental work but due to the lack of available funds only the most urgent cases are cared for.

September 1949 to June 1950

Defects	No. Cases	No Treated or Corrected
Vision	3	3
Skin	1	1
Posture	1	-
Teeth	16	6
Tonsils	1	1

Three Tuberculosis patch tests were given—no positive reactions.

A Dental Clinic was held January 18, 1950. Four children attended and received treatment.

No communicable diseases other than colds occurred during the year.

I wish to thank parents, children, teachers, the School Board, and Mr. Gray who have cooperated to help maintain the health of the children.

Respectfully submitted,

PHYLLIS E. ROBERTSON, R. N.

MEMORANDA

